

REMARKS

Claims 1-16 have been rejected and are pending. In view of foregoing amendments and following remarks, the applicants request allowance of the application.

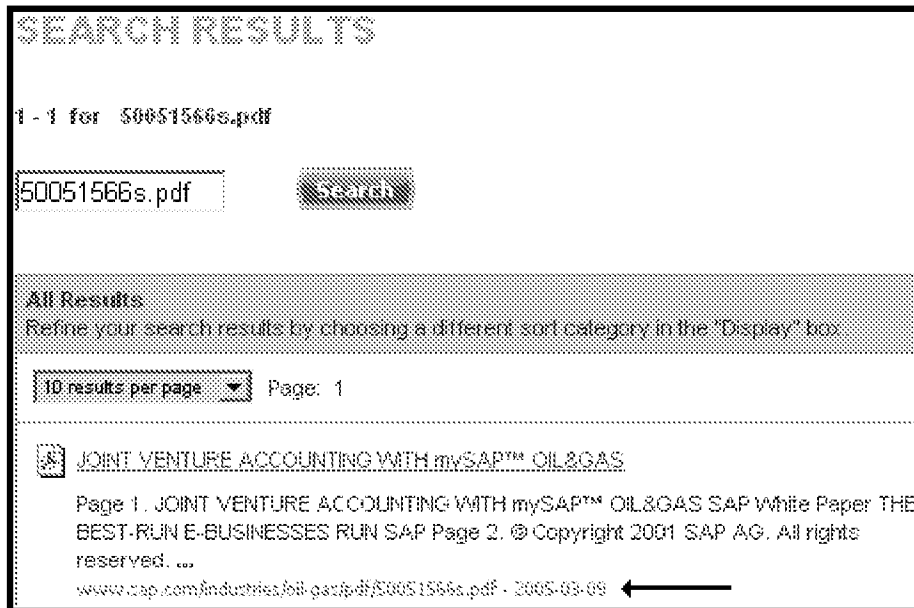
Objections

The claims were objected to for missing alpha-numeric identifiers, and appropriate corrections have been made. Applicants respectfully request the objections be withdrawn.

Claim Rejections under 35 U.S.C. §102(b)

Claims 1 to 16 were rejected under 35 U.S.C. § 102(b) as being anticipated by the SAP white paper found at <http://www.sap.com/industries/oil-gas/pdf/50051566s.pdf> ("white paper").

As an initial matter, Applicants respectfully point out that it is not immediately clear that the white paper qualifies as prior art. *See* M.P.E.P. § 2128 ("Absent evidence of the date that the disclosure was publicly posted, if the publication itself does not include a publication date (or retrieval date), it cannot be relied upon as prior art under 35 U.S.C. 102(a) or (b)"). Applicants note that no evidence was provided for establishing the publication date of the white paper, and the reference does not itself contain a publication date (or retrieval date). The only date contained within the reference itself is the copyright date of 2001. However, a copyright date does not provide evidence of publication, only the date on which the reference was created. Applicants have attempted to determine the exact date of publication, or confirm any specific date the precedes the present priority date, but have not yet been successful. For example, the first public offering of this document, at this location, as *recorded by Archive.org* is December 23, 2006. Also, a search of the hosting site (<http://www.sap.com/industries/oil-gas/>) for document "50051566s.pdf" yields a system date of March 9, 2005, as shown in the partial screen-shot shown below. While neither of these facts precludes the possibility of publication prior to the priority date of December 24, 2003, Applicants have not yet been able to locate any evidence of such a prior publication.



While Applicants are not able to provide evidence of a prior art qualifying publication date for the white paper, Applicants note that the prior public use of JVA by SAP®, is one such “known accounting software” referenced in the present background section as admitted prior art. The white paper refers to a version of JVA that suffers from the deficiencies described in the background section, which are further described below. Thus, the present claims are directed to an enhancement of a pre-existing JVA software package, and include features that were not part of the JVA at the time of any cited references.

Therefore, even assuming the white paper is prior art, it does not disclose all of the features of the present claims. The software package described in the white paper, does not provide all of the functions of the present claims. For example, claim 1 recites “selecting one or more types of accounting records to which the adjustments are to be applied, where one type of the accounting records includes accounting records that call for a capital contribution.” Page 9, section 5.1 “cash call” is cited. This section describes the cash call function of the JVA. That is, an operating partner, using the JVA software “can invoice all partners or individual partners for future expenditure.” Nothing in this section indicates that these cash calls may be selected for a record adjustment. Section 5.5 “Equity Adjustment” generally describes a change in equity distributions of expenditures, including retroactive adjustments. However, a capital contribution (e.g., cash call) is not an expenditure. As stated in this section “equity change management is designed to make retroactive changes at **the accounts receivable level** for

prior period ownership adjustments.” (emphasis added). As indicated, the equity adjustment of the white paper was limited to billing records, and not non-billable records and cash calls.

Further, the white paper does not disclose the feature of creating reversing records to store with the old equity records, and concurrently storing new equity records. As indicated, the white paper “process reverses postings to the original venture or equity group, and books them to the active venture or equity group combination at month end. These adjustments are made only in the JVA ledgers. The original entries in the originating SAP R/3 components remain unaffected, thereby preserving the audit trail.” This is very different from constructing reversing records and storing them concurrently with the new records. As indicated, the JVA ledgers are *actually reversed* (e.g., not matched with concurrently stored reversing records), leaving only the originating components available for auditing purposes. There is no indication that reversing records are provided, and stored concurrently with records of a new distribution.

While these two features clearly distinguish over the single reference of the white paper, it may also be noted that these are not mere design choices. Since the white paper is limited to billable records, there are relatively few records that would be retroactively adjusted, and the reversals may be applied at the individual record level. However, since claim 1 allows for any record type to be included (e.g., non-billable records, cash calls, etc.), the transactional data is exponentially larger and may be confined to summary records. In this way, the summary records and transaction records may not match, and reversing records are required to ensure real time analysis of the discrepancies are possible (e.g., not merely for an infrequent and functionally independent audit situation). These features were not included in the original the white paper release, and require the novel enhancements included in the present claims.

For at least these reasons, claim 1 should be allowed, along with dependent claims 2 to 7. Claims 8 and 15 recite at least features similar to those discussed above with respect to claim 1, and should be allowed for at least the same reasons, along with dependent claims 9 to 14, and 16.

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CONCLUSION

All outstanding rejections have been overcome. It is respectfully submitted that, in view of the foregoing amendments and remarks, the application is in clear condition for allowance. Issuance of a Notice of Allowance is earnestly solicited.

Although not believed necessary, the Office is hereby authorized to charge any fees required under 37 C.F.R. § 1.16 or § 1.17 or credit any overpayments to Deposit Account No. 11-0600.

The Office is invited to contact the undersigned at 202-220-4200 to discuss any matter regarding this application.

Respectfully submitted,

Date: June 15, 2010

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